

**2026 USDA EXPLANATORY NOTES – GOOD ACCOUNTING OBLIGATION IN GOVERNMENT
(GAO-IG) ACT**

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GAO-IG ACT SUMMARY**The Good Accounting Obligation in Government Act**

Annual report to congress on outstanding government accountability office (GAO) and United States Department of Agriculture (USDA) Office of Inspector General (OIG) recommendations through the end of 2024.

SUMMARY

The Good Accounting Obligation in Government Act or GAO-IG Act (Public Law 115-414) was enacted on January 3, 2019, and requires that Federal departments include information pertaining to audit recommendations from the Government Accountability Office (GAO) and the OIG as part of the annual Congressional Budget Justification materials. This report describes the U.S Department of Agriculture's actions on outstanding public recommendations of the GAO and the USDA OIG as of September 30, 2024.

The first section of this report provides information on the status of implementing GAO recommendations designated by the GAO as Open, including ones open less than one year. The second section provides information on the status of GAO recommendations designated by the GAO as Closed, Unimplemented. The third section of this report provides information on the status of implementing OIG recommendations designated by OIG as Open, including ones open less than one year. The fourth and final section of the report provides information on the status of OIG recommendations designated by the OIG as Closed, Unimplemented. In accordance with the GAO-IG Act, the four sections provide the required reporting elements for recommendations published not less than one year before the date on which the annual budget justification is submitted.

There are GAO and OIG recommendations where the Department believes it has taken enough actions to implement them and considers them closed, but GAO or OIG does not concur with the Department's determination. The GAO-IG Act requires the Department to disclose discrepancies between its report and reports issued by the GAO and OIG. A summary of those discrepancies is presented below.

Table GAO-IG-1. GAO and OIG Audit Summary

Audits	No Discrepancies	Discrepancies	Total
GAO	113	-	113
OIG.....	125	-	125
Total	238	-	238

USDA REPORTING ON OUTSTANDING GAO AND OIG RECOMMENDATIONS**1. GAO Recommendations****Implementation Status of GAO Recommendations Designated by the GAO as Open**

The Open reporting details are provided in the Open GAO Audit Recommendations section. As required by the GAO-IG Act, the details include the implementation status of each public recommendation, including a timeline for full implementation.

Implementation Status of GAO Recommendations Designated by the GAO as Closed, Unimplemented

The reporting details are provided in the Closed, Unimplemented GAO Audit Recommendations section. For this requirement, the Department reported on recommendations designated by the GAO as Closed, Unimplemented for reports issued through the period ending September 30, 2024. For those reports, the GAO designated no recommendations as Closed, Unimplemented.

2. OIG Recommendations**Implementation Status of OIG Recommendations Designated by the OIG as Open**

The reporting details are provided in the Open OIG Audit Recommendations section. As required by the GAO-IG Act, the details include the implementation status of each recommendation, including a timeline for implementation, as applicable for recommendations, where the Department is awaiting OIG concurrence and closure of the recommendations.

Implementation Status of OIG Recommendations Designated by the OIG as Closed, Unimplemented

For this requirement, the Department to report on recommendations designated by OIG as Closed, Unimplemented for reports issued through the period ending September 30, 2024. For those reports, the OIG designated 0 recommendations as Closed, Unimplemented. The Department does not leave OIG report unimplemented therefore there is no Closed, Unimplemented table in this exhibit.

GAO RECOMMENDATIONS**OPEN GAO AUDIT RECOMMENDATIONS****Table GAO-IG-2. Open GAO Audit Recommendations**

<u>Audit Number</u>	<u>Bureau</u>	<u>Audit Title</u>	<u>Audit Issuance Date (Date of Publication)</u>	<u>Rec. #</u>	<u>Description</u>	<u>Current Target Date</u>	<u>Timeline for Full Implementation</u>
GAO-23-105179	AMS	National School Lunch Program: USDA Could Enhance Assistance to States and Schools in Providing Seafood to Students	11/17/2022	1	The Secretary of Agriculture should ensure that the Administrator of FNS develops a standard form that school food authorities can use to document their reasons for using exceptions from the Buy American provision and disseminates that form through state agencies.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure.
GAO-16-241	APHIS	Genetically Engineered Crops: USDA Needs to Enhance Oversight and Better Understand Impacts of Unintended Mixing with Other Crops	3/15/2016	3	To improve USDA's ability to better understand the economic impacts of unintended mixing of GE and other crops, the Secretary of Agriculture should direct the Administrator of NASS to include producers, growing identity-preserved crops, in addition to organic producers in USDA's survey efforts.	Typically, a firm target date is not associated with GAO audits being implemented.	APHIS submitted an administrative request to the OCFO Tiger Team on March 24, 2022. Per Lucas Castillo email April 25, 2022, to GAO, OCFO requested administrative closure. Per November 29, 2022, email from Judy Rodriguez, OCFO met with GAO, and they said that they will keep the subject recommendations open for some time in case something changes. This is due to an internal procedure GAO follows. GAO is planning to close them both as not implemented. APHIS met with OCFO on January 17, 2024, to discuss the next steps forward. APHIS is preparing an administrative closure memo to OCFO requesting OCFO query GAO to initiate administrative closure. APHIS' next meeting with OCFO is scheduled for April 29, 2024.

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Audit Number	Bureau	Audit Title	Audit Issuance Date (Date of Publication)	Rec. #	Description	Current Target Date	Timeline for Full Implementation
GAO-23-105238	APHIS	Zoonotic Diseases: Federal Actions Needed to Improve Surveillance and Better Assess Human Health Risks Posed by Wildlife	5/31/2023	3	The Administrator of APHIS should work with USGS to resolve data-sharing concerns and implement enhancements that would facilitate APHIS's participation in USGS's national wildlife disease database.	Typically, a firm target date is not associated with GAO audits being implemented.	APHIS continues to work with WS to assist in gathering key documents /information in support of closure. APHIS is scheduled regular status meetings with WS partners to facilitate this process. The next meeting is scheduled for April 29, 2024.
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	1	The Secretary of Agriculture should expand the departmental regulation on reorganizations to more fully reflect leading practices on agency reforms, such as documenting performance measures and enhancing employee engagement.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	2	The Secretary of Agriculture should expand the departmental regulation on reorganizations to apply its guidance to all departmental reorganizations and require documentation of the reasons for any deviation from the departmental regulation, including for decisions by the Secretary to do so.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	3	The Research, Education, and Economics Under Secretary should require ERS to more fully follow leading practices for strategic workforce planning, such as documenting a strategic workforce plan and agency succession plans.	Typically, a firm target date is not associated with GAO audits being implemented.	ERS addressed GAO's follow-up questions on the status of USDA's implementation of recommendations and responded to the GAO on 11/6/2024.
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	4	The Research, Education, and Economics Under Secretary should require NIFA to more fully follow leading practices for strategic workforce planning, such as documenting a strategic workforce plan and agency succession plans.	Typically, a firm target date is not associated with GAO audits being implemented.	NIFA completed GAO's 9/6/2024 follow-up questions on the status of USDA's implementation of recommendations and sent to Audit Lead on 11/6/2024.

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GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	5	The Research, Education, and Economics Under Secretary should require ERS to more fully follow leading practices for training and development, such as planning for, designing, implementing, and evaluating training and development programs and efforts.	Typically, a firm target date is not associated with GAO audits being implemented.	ERS addressed GAO's 9/2024 follow-up questions on the status of USDA's implementation of recommendations and responded to the GAO on 11/6/2024. ERS is pending a response from GAO's Audit Lead - Nicolas Sloss.
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	6	The Research, Education, and Economics Under Secretary should require NIFA to more fully follow leading practices for training and development, such as planning for, designing, implementing, and evaluating training and development programs and efforts.	Typically, a firm target date is not associated with GAO audits being implemented.	NIFA completed GAO's 9/6/2024 follow-up questions on the status of USDA's implementation of recommendations and sent to Audit Lead on 11/6/2024.
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	7	The Research, Education, and Economics Under Secretary should require ERS to more fully follow leading practices for diversity management, such as developing a strategy for sustaining diversity and inclusion and documenting ongoing succession and recruiting planning processes.	Typically, a firm target date is not associated with GAO audits being implemented.	ERS addressed GAO's 9/2024 follow-up questions on the status of USDA's implementation of recommendations and responded to the GAO on 11/6/2024. ERS is pending a response from GAO's Audit Lead - Nicolas Sloss.
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	8	The Research, Education, and Economics Under Secretary should require NIFA to more fully follow leading practices for diversity management, such as developing a strategy for sustaining diversity and inclusion and documenting ongoing succession and recruiting planning processes.	Typically, a firm target date is not associated with GAO audits being implemented.	NIFA completed GAO's 9/6/2024 follow-up questions on the status of USDA's implementation of recommendations and sent to Audit Lead on 11/6/2024. NIFA completed GAO's 9/6/2024 follow-up questions on the status of USDA's implementation of recommendations and sent to Audit Lead on 11/6/2024.

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GAO-24-106144	FAS	SUGAR PROGRAM Alternative Methods for Implementing Import Restrictions Could Increase Effectiveness	10/31/2023	1	The Secretary of Agriculture should evaluate the effectiveness of the WTO raw sugar tariff-rate quota allocation method versus other tariff-rate quota allocation methods to determine which would most effectively maintain an adequate sugar supply and minimizes costs to the government.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-19-167	FNS	Supplemental Nutrition Assistance Program: Actions Needed to Better Measure and Address Retailer Trafficking	12/14/2018	2	The Administrator of FNS should continue efforts to improve the agency's retailer trafficking estimates by evaluating (1) whether the factors used to identify stores for possible investigation could help address the bias in its sample, and (2) the accuracy of its assumption of the percentage of SNAP benefits that are trafficked by different types of stores.	Typically, a firm target date is not associated with GAO audits being implemented.	Annual Update: FM OICAI has re-provided SNAP with background materials and document for submitting status update. Requested info be provided by early August 2024.
GAO-19-167	FNS	Supplemental Nutrition Assistance Program: Actions Needed to Better Measure and Address Retailer Trafficking	12/14/2018	3	The Administrator of FNS should assess the benefits and costs of reauthorizing a sample of high-risk stores more frequently than other stores, use the assessment to determine the appropriate scope and time frames for reauthorizing high-risk stores moving forward, and document this decision in policy and on its website.	Typically, a firm target date is not associated with GAO audits being implemented.	Annual Update: FM OICAI has re-provided SNAP with background materials and document for submitting status update. Requested info be provided by early August 2024.
GAO-19-167	FNS	Supplemental Nutrition Assistance Program: Actions Needed to Better Measure and Address Retailer Trafficking	12/14/2018	4	The Administrator of FNS should move forward with plans to increase penalties for retailer trafficking.	Typically, a firm target date is not associated with GAO audits being implemented.	Annual Update: FM OICAI, in conjunction with other two recs in this audit, has asked SNAP to provide a new status update by early August confirming if publication date is still November 2024.

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GAO-23-105450	FNS	Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations	12/14/2022	2	The Secretary of Agriculture should develop and document a process to ensure that TFP reevaluations follow the project management practice of creating a comprehensive project management plan that describes how the project will be executed, monitored, controlled, and closed and, in addition to a project schedule, includes: a risk management plan that manages operational risk and applies controls to ensure the project meets its objectives. a quality management plan that describes how the project will be monitored and controlled based on applicable USDA and other federal quality standards. a stakeholder engagement plan outlining all of the relevant stakeholders that must be included in the reevaluation and their respective roles for achieving quality; a requirements management plan that establishes how the project requirements will be analyzed, documented, and managed.	Typically, a firm target date is not associated with GAO audits being implemented.	Annual Update: Pending finalization of responses to GAO follow-up questions on rec. 7 in this same audit, status updates for four remaining recs. will be cleared through FNS AO and then submitted to GAO for review. Reminder about follow-up questions sent by FM OICAI to SMEs on July 19, 2024.
GAO-23-105450	FNS	Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations	12/14/2022	5	The Secretary of Agriculture should consult with the Office of Information and Regulatory Affairs and designate the TFP as a "highly influential scientific assessment" subject to more stringent OMB guidance concerning peer review. (Recommendation 5)	Typically, a firm target date is not associated with GAO audits being implemented.	Annual Update: Pending finalization of responses to GAO follow-up questions on rec. 7 in this same audit, status updates for four remaining recs. will be cleared through FNS AO and then submitted to GAO for review. Reminder about follow-up questions sent by FM OICAI to SMEs on July 19, 2024.

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GAO-23-105450	FNS	Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations	12/14/2022	6	The Secretary of Agriculture should establish specific quality assurance guidelines for TFP reevaluations that will ensure methodological decisions meet key quality standards for an analysis that will affect public policy and inform policy makers. These guidelines should summarize applicable USDA and other federal quality standards and should describe how such standards will be embedded in future TFPs. These guidelines should ensure that future TFP reports have: clear rationales linked to the objective and scope of the analysis; consideration of alternatives based in evidence, including important economic effects; underlying analysis of economic effects associated with decisions; where important economic effects cannot be quantified, the analysis explains how they affect the comparison of alternatives; transparent description of analytical choices, assumptions and data, including explanation of key limitations in the data and methods used; and adequate documentation included in the analysis; the analysis should document that it complies with a robust quality assurance process.	Typically, a firm target date is not associated with GAO audits being implemented.	Annual Update: Pending finalization of responses to GAO follow-up questions on rec. 7 in this same audit, status updates for four remaining recs. will be cleared through FNS AO and then submitted to GAO for review. Reminder about follow-up questions sent by FM OICAI to SMEs on July 19, 2024.
GAO-23-105450	FNS	Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations	12/14/2022	7	The Secretary of Agriculture should ensure that FNS designs, documents, and implements key internal controls related to data processing, including standards and procedures for review of the computer code used in generating the TFP Market Baskets.	Typically, a firm target date is not associated with GAO audits being implemented.	Annual Update: Pending finalization of responses to GAO follow-up questions on rec. 7 in this same audit, status updates for four remaining recs. will be cleared through FNS AO and then submitted to GAO for review. Reminder about follow-up questions sent by FM OICAI to SMEs on July 19, 2024.

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GAO-23-105697	FNS	School Meals: USDA Should Address Challenges in Its "Foods in Schools"	7/14/2023	1	The Secretary of Agriculture should develop a mechanism to routinely and systematically identify and address challenges to operating the USDA Foods in Schools program. For example, the agency could add relevant questions to the annual School Meals Operations Study and create and implement a plan to address findings.	Typically, a firm target date is not associated with GAO audits being implemented.	Annual Update: Once SNAS completes adjustments as discussed, FM OICAI will re-evaluate and move forward to GAO. ECD for rec. is still original date of September 30, 2024.
GAO-23-105697	FNS	School Meals: USDA Should Address Challenges in Its "Foods in Schools"	7/14/2023	2	The Secretary of Agriculture should ensure that the Administrator of FNS establishes guidelines for timely communication with states on the USDA Foods in Schools program. For example, the guidelines could distinguish response times regarding specific orders and general policy questions.	Typically, a firm target date is not associated with GAO audits being implemented.	Annual Update: Once SNAS completes adjustments as discussed, FM OICAI will re-evaluate and move forward to GAO. ECD for rec. is still original date of September 30, 2024.
GAO-23-105697	FNS	School Meals: USDA Should Address Challenges in Its "Foods in Schools"	7/14/2023	3	The Secretary of Agriculture should ensure that the Administrator of FNS systematically identifies and shares promising practices and lessons learned with states related to the USDA Foods in Schools program, for example, by creating a repository or toolkit on the agency's public website that is accessible to all states.	Typically, a firm target date is not associated with GAO audits being implemented.	Annual Update: Pending GAO review and remaining work on repository of resources is still on track for completion by original ECD of September 30, 2024.
GAO-24-106218	FNS	TRIBAL FOOD SECURITY Opportunities Exist to Address Challenges in Federal Nutrition Programs	7/29/2024	1	The Secretary of Agriculture should ensure that ERS includes available national-level American Indian/Alaska Native food security data in its flagship annual report on household food security.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-24-106218	FNS	TRIBAL FOOD SECURITY Opportunities Exist to Address Challenges in Federal Nutrition Programs	7/29/2024	2	The Secretary of Agriculture should ensure that FNS eliminates the use of visual observation as an allowable means to determine participant race and ethnicity for the Food Distribution Program on Indian Reservations, Commodity Supplemental Food Program, and Special Supplemental Nutrition Program for Women, Infants, and Children.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure

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GAO-24-106218	FNS	TRIBAL FOOD SECURITY Opportunities Exist to Address Challenges in Federal Nutrition Programs	7/29/2024	3	The Secretary of Agriculture should ensure that FNS improves the verification process for confirming that applicants are not dually participating in the Food Distribution Program on Indian Reservations and the Supplemental Nutrition Assistance Program, per program requirements, so applicants can be enrolled in a timely fashion. For example, FNS could identify ways to facilitate appropriate communication and information sharing among relevant entities.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-24-106218	FNS	TRIBAL FOOD SECURITY Opportunities Exist to Address Challenges in Federal Nutrition Programs	7/29/2024	4	The Secretary of Agriculture should ensure that FNS studies the impact of the prohibition against dual participation in the Food Distribution Program on Indian Reservations and the Supplemental Nutrition Assistance Program, including any obstacles to food security posed by the process for switching from one program to another, and shares the results of the study with Congress.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-24-106218	FNS	TRIBAL FOOD SECURITY Opportunities Exist to Address Challenges in Federal Nutrition Programs	7/29/2024	5	The Secretary of Agriculture should ensure that FNS systematically identifies gaps in outreach to tribal communities about FNS programs, determines how to best address those gaps, and takes appropriate steps.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-24-106218	FNS	TRIBAL FOOD SECURITY Opportunities Exist to Address Challenges in Federal Nutrition Programs	7/29/2024	6	The Secretary of Agriculture should ensure that FNS assesses the need for any additional flexibilities in its programs' administrative requirements that could further support tribal food security and any necessary adjustments to support existing flexibilities and then implements those changes.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure

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GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	04	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of establishing and maintaining a workforce planning process.	Typically, a firm target date is not associated with GAO audits being implemented.	FPAC-BC provided closure documentation.
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	05	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of developing competency and staffing requirements.	Typically, a firm target date is not associated with GAO audits being implemented.	FPAC-BC provided closure documentation.
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	06	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of assessing competency and staffing needs regularly.	Typically, a firm target date is not associated with GAO audits being implemented.	FPAC-BC provided closure documentation.
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	07	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of assessing gaps in competencies and staffing.	Typically, a firm target date is not associated with GAO audits being implemented.	FPAC-BC provided closure documentation.

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GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	08	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of developing strategies and plans to address gaps in competencies and staffing.	Typically, a firm target date is not associated with GAO audits being implemented.	FPAC-BC provided closure documentation.
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	09	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of implementing activities that address gaps in competencies and staffing.	Typically, a firm target date is not associated with GAO audits being implemented.	FPAC-BC provided closure documentation.
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	10	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of monitoring the agency's progress in addressing competency and staffing gaps.	Typically, a firm target date is not associated with GAO audits being implemented.	FPAC-BC provided closure documentation.
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	12	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Assistant Chief Information Officer to have the FPAC mission area develop a strategic plan, in alignment with departmental policies and procedures, to include performance goals and measures for maximizing efficiencies and reducing IT duplication and overlap.	Typically, a firm target date is not associated with GAO audits being implemented.	FPAC-BC provided closure documentation.

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GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	13	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Assistant Chief Information Officer to have the FPAC mission area monitor IT program performance against efficiency goals and measures documented in its plan for maximizing efficiencies and reducing IT duplication and overlap.	Typically, a firm target date is not associated with GAO audits being implemented.	FPAC-BC provided closure documentation.
GAO-24-106337	FPAC-Business Center	FOREIGN INVESTMENTS IN U.S. AGRICULTURAL LAND: Enhancing Efforts to Collect, Track, and Share Key Information Could Better Identify National Security Risks	1/18/2024	1	The Secretary of Agriculture should ensure that the Chief Operating Officer of FPAC-BC, in coordination with relevant CFIUS member agencies, establish a process to provide detailed and timely AFIDA transaction data relevant to foreign investments in agricultural land to CFIUS member agencies, including DOD and Treasury. Such information could include whether a party has filed a disclosure, who filed it, and when it was filed.	Typically, a firm target date is not associated with GAO audits being implemented.	Final response/SOA sent to Congress. FPAC is working on finalizing corrective actions.
GAO-24-106337	FPAC-Business Center	FOREIGN INVESTMENTS IN U.S. AGRICULTURAL LAND: Enhancing Efforts to Collect, Track, and Share Key Information Could Better Identify National Security Risks	1/18/2024	2	The Secretary of Agriculture should direct the Administrator of FSA, as FPAC-BC updates the AFIDA handbook, to clarify and provide specific instructions to headquarters and county employees for completing AFIDA responsibilities, including reviewing the accuracy of forms and identifying missing information.	Typically, a firm target date is not associated with GAO audits being implemented.	Final response/SOA sent to Congress. FPAC is working on finalizing corrective actions.

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GAO-24-106337	FPAC-Business Center	FOREIGN INVESTMENTS IN U.S. AGRICULTURAL LAND: Enhancing Efforts to Collect, Track, and Share Key Information Could Better Identify National Security Risks	1/18/2024	3	The Secretary of Agriculture should direct the Chief Operating Officer of FPAC-BC and the Administrator of FSA to jointly complete an analysis to determine the extent to which the agency can satisfy the requirements of the Consolidated Appropriations Act, 2023 to create an AFIDA online submission system and public database within its expected budget. If the analysis shows that the agency would be unable to meet the requirements of the Consolidated Appropriations Act, 2023, USDA should report the results to Congress and recommend appropriate legislative changes.	Typically, a firm target date is not associated with GAO audits being implemented.	Final response/SOA sent to Congress. FPAC is working on finalizing corrective actions.
GAO-24-106337	FPAC-Business Center	FOREIGN INVESTMENTS IN U.S. AGRICULTURAL LAND: Enhancing Efforts to Collect, Track, and Share Key Information Could Better Identify National Security Risks	1/18/2024	4	The Secretary of Agriculture should direct the Chief Operating Officer of FPAC-BC to improve its verification and monitoring of collected AFIDA data, such as reviewing and validating information throughout the AFIDA data collection process.	Typically, a firm target date is not associated with GAO audits being implemented.	Final response/SOA sent to Congress. FPAC is working on finalizing corrective actions.
GAO-24-106337	FPAC-Business Center	FOREIGN INVESTMENTS IN U.S. AGRICULTURAL LAND: Enhancing Efforts to Collect, Track, and Share Key Information Could Better Identify National Security Risks	1/18/2024	5	The Secretary of Agriculture should direct the Chief Operating Officer of FPAC-BC, in coordination with the Administrator of FSA, to continue data mining activities that compare AFIDA data to FSA program data to identify suspected non-filers.	Typically, a firm target date is not associated with GAO audits being implemented.	Final response/SOA sent to Congress. FPAC is working on finalizing corrective actions.

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GAO-24-106337	FPAC-Business Center	FOREIGN INVESTMENTS IN U.S. AGRICULTURAL LAND: Enhancing Efforts to Collect, Track, and Share Key Information Could Better Identify National Security Risks	1/18/2024	6	The Secretary of Agriculture should direct the Chief Operating Officer of FPAC-BC to ensure its AFIDA reporting is complete, such as incorporating country information from additional foreign persons beyond the primary investor when available.	Typically, a firm target date is not associated with GAO audits being implemented.	Final response/SOA sent to Congress. FPAC is working on finalizing corrective actions.
GAO-24-106239	FS	U.S. Forest Service Prescribed Burns	6/5/2024	4	The Chief of the Forest Service should ensure the agency assesses the appropriate level of resources needed to maintain day-to-day management of its prescribed fire program reform efforts and takes steps accordingly.	Typically, a firm target date is not associated with GAO audits being implemented.	Continue with bi-weekly working group meetings to implement the CAP.
GAO-24-106239	FS	U.S. Forest Service Prescribed Burns	6/5/2024	1	The Chief of the Forest Service should ensure the agency develops outcome-oriented goals and establishes performance measures to help assess the effectiveness of its hazardous fuels program, including its prescribed fire activities, in reducing wildfire risk.	Typically, a firm target date is not associated with GAO audits being implemented.	Continue with bi-weekly working group meetings to implement the CAP.
GAO-24-106239	FS	U.S. Forest Service Prescribed Burns	6/5/2024	2	The Chief of the Forest Service should ensure the agency develops and implements a strategic workforce plan for its prescribed fire program.	Typically, a firm target date is not associated with GAO audits being implemented.	Continue with bi-weekly working group meetings to implement the CAP.

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GAO-24-106239	FS	U.S. Forest Service Prescribed Burns	6/5/2024	3	The Chief of the Forest Service should ensure the agency develops an implementation plan for its prescribed fire program reform efforts with key milestones and deliverables, and tracks implementation progress.	Typically, a firm target date is not associated with GAO audits being implemented.	Continue with bi-weekly working group meetings to implement the CAP.
GAO-23-106235	FS	Alaska Land Management: Resolving Ownership of Submerged Lands	8/28/2023	2	The Secretary of Agriculture should ensure that the Chief of the Forest Service coordinates with the Directors of BLM, FWS, and NPS to secure an independent third-party facilitator to help agencies within the Department of the Interior and the Department of Agriculture and the State of Alaska work toward agreement on a collaborative approach for the management of submerged lands in Alaska while ownership is being resolved.	Typically, a firm target date is not associated with GAO audits being implemented.	We will continue with implementing the corrective action plan.
GAO-24-106157	FS	Broadband Deployment: Agencies Should Take Steps to Better Meet Deadline for Processing Permits	4/10/2024	1	The Director of BLM should develop controls to ensure BLM data are sufficiently accurate and complete to track processing times for all communications use applications.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure.
GAO-24-106157	FS	Broadband Deployment: Agencies Should Take Steps to Better Meet Deadline for Processing Permits	4/10/2024	2	The Chief of the Forest Service should develop controls to ensure Forest Service data are sufficiently accurate and complete to track processing times for all communications use applications.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure.

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GAO-24-106157	FS	Broadband Deployment: Agencies Should Take Steps to Better Meet Deadline for Processing Permits	4/10/2024	3	The Director of BLM should continue to analyze the factors that contribute to delays in processing communications use applications as they occur and take actions to address those factors.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure.
GAO-24-106157	FS	Broadband Deployment: Agencies Should Take Steps to Better Meet Deadline for Processing Permits	4/10/2024	4	The Chief of the Forest Service should continue to analyze the factors that contribute to delays in processing communications use applications as they occur, as well as the efficacy of the actions the agency has taken to address those factors and take additional actions as necessary.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure.
GAO-24-106157	FS	Broadband Deployment: Agencies Should Take Steps to Better Meet Deadline for Processing Permits	4/10/2024	5	The Director of BLM should establish a method to alert staff to communications use applications at risk of exceeding the 270-day deadline.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure.
GAO-24-106157	FS	Broadband Deployment: Agencies Should Take Steps to Better Meet Deadline for Processing Permits	4/10/2024	6	The Chief of the Forest Service should establish a method to alert staff to communications use applications at risk of exceeding the 270-day deadline.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure.

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GAO-21-95	FSA	FARM PROGRAMS – USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight is Needed	10/1/2020	1	The FSA Administrator should improve the accuracy of compliance review tracking system data by establishing controls, including electronic safeguards such as preventing a compliance review from being entered as both waived and completed.	Typically, a firm target date is not associated with GAO audits being implemented.	Pending closure consideration from GAO.
GAO-21-95	FSA	FARM PROGRAMS – USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight is Needed	10/1/2020	2	The FSA Administrator should build upon ongoing efforts to improve the monitoring of the compliance review tracking system data by updating the FSA handbook to specify how to periodically run reports on the status and results of compliance reviews, the types of information to examine during these periodic checks on these reviews, and how frequently to perform these checks.	Typically, a firm target date is not associated with GAO audits being implemented.	Pending closure consideration from GAO.
GAO-21-95	FSA	FARM PROGRAMS – USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight is Needed	10/1/2020	3	The FSA Administrator should examine compliance review teams' use of interviews of farming operation members and provide additional guidance or training as necessary.	Typically, a firm target date is not associated with GAO audits being implemented.	Pending closure consideration from GAO.

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GAO-21-95	FSA	FARM PROGRAMS – USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight is Needed	10/1/2020	4	The FSA Administrator should examine the extent to which compliance review teams documented the reasons for not doing an interview and provide additional guidance or training as necessary.	Typically, a firm target date is not associated with GAO audits being implemented.	Pending closure consideration from GAO.
GAO-21-95	FSA	FARM PROGRAMS – USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight is Needed	10/1/2020	5	The FSA Administrator should examine compliance review teams' completion of compliance review records and provide additional guidance or training as necessary.	Typically, a firm target date is not associated with GAO audits being implemented.	Pending closure consideration from GAO.
GAO-22-104397	FSA	Coronavirus Food Assistance Program: USDA Should Conduct More Rigorous Reviews of Payments to Producers,	9/8/2022	01	The Administrator of FSA should conduct additional spot checks of CFAP payments and use a more risk-based approach to selecting producers for review. This approach could include focusing on producers of commodities not generally covered by other FSA programs and producers that received large payments.	Typically, a firm target date is not associated with GAO audits being implemented.	Provided GAO status of internal review.
GAO-24-107345	FSA	USDA Implementation of the Emergency Relief Program (ERP) 2022	9/10/2024	1	The Administrator of FSA should update the public Emergency Relief Program dashboard to include the status of ERP 2022 payments and continue to update the dashboard as FSA issues additional payments.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure

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GAO-24-106311	FSA	USDA's Conservation Reserve Program	9/25/2024	1	The Administrator of USDA's FSA should build on existing efforts by incorporating, in a timely manner and as appropriate, reliable science-based information from models or other sources into the agency's methods for assigning points that are used to select offers for CRP.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-24-106311	FSA	USDA's Conservation Reserve Program	9/25/2024	2	The Administrator of USDA's FSA should develop a process to periodically review its methods for selecting offers for CRP. Such a process should specify the frequency of the reviews and include soliciting and publicly reporting on suggestions from experts, including non-USDA scientists and economists.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-24-106311	FSA	USDA's Conservation Reserve Program	9/25/2024	3	The Administrator of USDA's FSA should address any findings resulting from its periodic reviews to enhance its methods for selecting offers for CRP, as appropriate.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-24-106311	FSA	USDA's Conservation Reserve Program	9/25/2024	4	The Administrator of USDA's FSA should annually analyze information on environmental benefits by type of enrollment and for the entire program, and publicly report the information, such as on its website.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-20-325	FSIS	FDA and USDA Could Strengthen Existing Efforts to Prepare for Oversight of Cell-Cultured Meat	4/7/2020	2	The Secretary of Agriculture, in coordination with the Commissioner of the Food and Drug Administration, should more fully incorporate the seven leading practices for effective collaboration in the agencies' interagency agreement for the joint oversight of cell-cultured meat.	Typically, a firm target date is not associated with GAO audits being implemented.	December 2024: As of 12/10/24, FSIS is working with FDA to update the agreement on oversight of cell-cultured foods to more fully incorporate the seven leading practices for interagency collaboration. It's currently with OGC.

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GAO-23-105104	FSIS	Meat and Poultry Worker Safety: OSHA Should Determine How to Address Persistent Hazards Exacerbated by COVID-19	6/20/2023	2	The Secretary of the Department of Agriculture should ensure that the Food Safety and Inspection Service meets regularly with DOL's OSHA through their interagency workgroup to resolve longstanding collaboration challenges and incorporate leading collaboration practices. In incorporating these practices, the agencies should clearly define short and long-term outcomes, track and monitor progress towards these outcomes, and publicly report collaborative outcomes.	Typically, a firm target date is not associated with GAO audits being implemented.	December 2024: FSIS submitted a closure request to GAO on 5/3/24. GAO responded on 5/6 requesting additional documentation. GAO indicated it wants to see joint public statements from OSHA and FSIS on our collaboration accomplishments. A joint public statement was posted on the FSIS website, and we sent GAO a link.
GAO-22-104677	NIFA	Timeliness of agency review of proposals and issuance of awards for the Small Business Innovation Research (SBIR) and Small Business Technology	10/14/2021	03	The Secretary of Agriculture should evaluate the effectiveness of steps taken to improve SBIR award timeliness and take any necessary additional steps in order to consistently meet SBA award timeliness guidelines.	Typically, a firm target date is not associated with GAO audits being implemented.	As of December 10, 2024: No change in status.
GAO-24-105470	NIFA	Managing Fraud Risks in Small Business Innovation Research (SBIR) and Small Business Technology Transfer (STTR) Programs	9/9/2024	3	The Secretary of the U.S. Department of Agriculture should ensure that the Director of the National Institute of Food and Agriculture ensures that USDA SBIR/STTR applicants receive fraud, waste, and abuse training.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure

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GAO-22-104241	NRCS	Alaska Native Issues Federal Agencies Could Enhance Support for Native Village Efforts to Address Environmental	5/18/2022	8	The Chief of NRCS should review NRCS's programs identified in this report and, where the agency determines it feasible and appropriate, implement relevant changes to address program characteristics that are not established in statute that pose obstacles to Alaska Native villages' obtaining assistance, including characteristics we identified and others that NRCS may identify. NRCS should also document its review, any related consultation with tribes, and any changes made to its programs.	Typically, a firm target date is not associated with GAO audits being implemented.	Monthly status update for November: NRCS updated policy 7CFR Part 622 is currently posted to the Federal Register with a comment period from August 14-September 13, 2024.
GAO-21-241	NRCS	USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions	5/4/2021	5	The Secretary of Agriculture should ensure that the Chief of the Natural Resources Conservation Service instructs state and field offices to consistently report any potential violations they observe.	Typically, a firm target date is not associated with GAO audits being implemented.	Monthly status report for November: NRCS has drafted the request for final Action. FPAC-BC is currently waiting for the final action supporting documentation.
GAO-24-106791	OASCR	EQUAL EMPLOYMENT OPPORTUNITY Additional Actions Would Improve USDA's Collection and Reporting of Key Data	11/2/2023	2	The Secretary of Agriculture should ensure that OASCR updates USDA's website to note which of the department's No FEAR Act reports prior to 2022 may contain inaccurate data for complaints by the basis of race or national origin because of a data input error.	Typically, a firm target date is not associated with GAO audits being implemented.	Update - November 2024 Disclaimers regarding the errors in the No FEAR Act Reports were added to FY 2018 – 2022 reports. A request to close this recommendation was drafted and is awaiting approval by the executive office.
GAO-24-106791	OASCR	EQUAL EMPLOYMENT OPPORTUNITY Additional Actions Would Improve USDA's Collection and Reporting of Key Data	11/2/2023	3	The Secretary of Agriculture should ensure that OASCR documents and implements a process to review and compare selected complaint data in USDA's No FEAR Act and EEOC Form 462 reports, and identifies and resolves, as appropriate, any inconsistencies before issuing the No FEAR Act reports.	Typically, a firm target date is not associated with GAO audits being implemented.	Update - November 2024: The EEO Data Reconciliation SOP is under review by the executive office. The SOP sets forth a process to review and compare selected complaint data in USDA's No FEAR Act and EEOC Form 462 reports, and identify and resolves, as appropriate, any inconsistencies. This SOP will be sent to appropriate staff to implement.

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GAO-24-106791	OASCR	EQUAL EMPLOYMENT OPPORTUNITY Additional Actions Would Improve USDA's Collection and Reporting of Key Data	11/2/2023	4	The Secretary of Agriculture should ensure that OASCR develops internal guidance on how to compare the data in USDA's No FEAR Act and EEOC Form 462 reports when reviewing for inconsistencies during the data review process.	Typically, a firm target date is not associated with GAO audits being implemented.	Update - November 2024: The EEO Data Reconciliation SOP is under review by the executive office. The SOP sets forth a process to review and compare selected complaint data in USDA's No FEAR Act and EEOC Form 462 reports, and identify and resolves, as appropriate, any inconsistencies.
GAO-24-106791	OASCR	EQUAL EMPLOYMENT OPPORTUNITY Additional Actions Would Improve USDA's Collection and Reporting of Key Data	11/2/2023	6	The Secretary of Agriculture should ensure that OASCR documents and implements an internal quality review process for Farm Bill reports to identify and correct any errors and incomplete information. This process should include assigning the role of quality review to someone, independent from the work itself, who verifies that the key facts, figures, and findings align with the sources and are correctly reported.	Typically, a firm target date is not associated with GAO audits being implemented.	Update - November 2024: The EEO Data Reconciliation SOP and Form 462 and No FEAR Act Variance Chart are under review by the executive office.
GAO-22-104602	OBPA	Tribal Funding: Actions Needed to Improve Information on Federal Funds That Benefit Native Americans	5/19/2022	6	The Secretary of Agriculture should ensure that the Office of Tribal Relations and the Office of Budget and Program Analysis develop a formal process to ensure meaningful and timely input from tribal officials when formulating budget requests and program reauthorization proposals for programs serving tribes and their members.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure

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GAO-24-106511	OBPA	JUSTICE40 Additional Efforts Needed to Improve Tribal Applicants' Access to Federal Programs under Environmental Justice Initiative	4/10/2024	3	The Secretary of Agriculture should ensure that program offices of USDA Justice4covered programs document previously identified statutory and regulatory barriers to access for tribal applicants informing their implementation of the Justice4Initiative. As a part of this process, the agency should—with input from Tribes—identify any additional changes necessary to address remaining statutory and regulatory barriers, recommending legislative changes where the agency determines appropriate. The agency should make a summary of the results of this process publicly available.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-24-106511	OBPA	JUSTICE40 Additional Efforts Needed to Improve Tribal Applicants' Access to Federal Programs under Environmental Justice Initiative	4/10/2024	6	The Secretary of the USDA should ensure that program offices implementing Justice4covered programs maintain records of related consultations with Tribes and consider—with tribal input—publicly sharing a high-level summary of consultation results, as appropriate, to improve tribal applicants' access to information about tribal input on federal programs and decrease the burden on Tribes and eligible Indigenous communities.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-24-106511	OBPA	JUSTICE40 Additional Efforts Needed to Improve Tribal Applicants' Access to Federal Programs under Environmental Justice Initiative	4/10/2024	9	The Secretary of the USDA should ensure that program offices consult with federally recognized Tribes and conduct outreach to eligible Indigenous communities to ensure meaningful involvement when determining benefits for Justice40 covered programs in accordance with EOP guidance and determine how to incorporate the input into future Justice40 implementation efforts.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure

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GAO-22-468	OCE	USDA Market Facilitation Program	11/15/2021	2	The Secretary of Agriculture should ensure that the Office of the Chief Economist revises its internal review process to help ensure USDA internal reviews assess whether future economic analyses use representative baselines.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-23-104557	OCE	Climate Change Options to Enhance the Resilience of Agricultural Producers and Reduce Federal Fiscal Exposure	2/16/2023	1	The Secretary of Agriculture should ensure that the Climate Change Program Office, located within the Office of the Chief Economist, analyzes the options to enhance the climate resilience of agricultural producers that were identified in this report and integrates them, as appropriate, into USDA's future climate resilience prioritization and planning efforts. Such analysis should include an explanation of USDA's decision to prioritize or not prioritize the options identified in this report and the identification of any additional authority and resources that USDA would need to implement the options.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-22-105065	OCIO	Privacy: Dedicated Leadership can Improve Programs and Address Challenges	9/22/2022	6	The Secretary of Agriculture should establish a time frame for incorporating privacy into an organization-wide risk management strategy that includes a determination of risk tolerance and develop and document this strategy.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure

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GAO-24-105717	OCIO	Federal Agencies' Software Licenses	1/29/2024	1	The Secretary of Agriculture should ensure that the agency tracks software licenses that are currently in use for its widely used licenses by, at a minimum, consistently implementing its procedures for tracking license usage.	Typically, a firm target date is not associated with GAO audits being implemented.	FY 2024 Annual Status Update IRMC audit liaison met with subject matter experts several times to discuss the requirements. The Category Management Team is in the process of developing tracking procedures requiring agencies to utilize enterprise information technology asset management tool for widely used licenses consolidating the multiple tracking methods into one view which will assist in making informed decisions and optimizing technology management.
GAO-24-105717	OCIO	Federal Agencies' Software Licenses	1/29/2024	2	The Secretary of Agriculture should ensure that the agency compares the inventories of software licenses that are currently in use with information on purchased licenses to identify opportunities to reduce costs and better inform investment decision making for its widely used licenses on a regular basis. At a minimum, it should consistently implement its procedures for comparing the inventories of licenses in use to purchase records.	Typically, a firm target date is not associated with GAO audits being implemented.	December 2024 Monthly Update Our EAVE solution gives us a bird's eye view of software assets while supporting agile decision making. The embedded Power BI dashboard is utilized and customized for the solution.
GAO-23-105482	OCIO	Cloud Security: Selected Agencies Need to Fully Implement Key Practices	5/18/2023	3	The Secretary of Agriculture should ensure that the agency fully implements continuous monitoring for its selected Software as a Service (SaaS) system 1, to include reviewing the continuous monitoring deliverables from the CSP and committing to a time frame to review audit logs.	Typically, a firm target date is not associated with GAO audits being implemented.	July- Awaiting feedback from GAO

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GAO-24-106137	OCIO	Cloud Smart Procurement Implementation	9/20/2024	2	The Secretary of Agriculture should ensure that the CIO of Agriculture finalizes its guidance on standardizing cloud SLAs.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-24-106137	OCIO	Cloud Smart Procurement Implementation	9/20/2024	3	The Secretary of Agriculture should ensure that the CIO of Agriculture finalizes its guidance to require that contracts affecting the agency's high value assets that are managed and operated in the cloud include language that provides the agency with continuous visibility of the asset.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-24-106137	OCIO	Cloud Smart Procurement Implementation	9/20/2024	4	The Secretary of Agriculture should ensure that the CIO of Agriculture updates its existing contracts for high value assets that are managed and operated in the cloud to meet OMB's requirement once guidance from the CIO Council is available on language that provides the agency with continuous visibility of the asset. If modifying the existing contract is not practical, the agency should incorporate language into the contract that will meet OMB's requirement upon option exercise or issuance of a new award.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-24-105980	OCIO	Artificial Intelligence: Agencies Have Begun Implementation but Need to Complete Key Requirements	12/12/2023	9	The Secretary of Agriculture should ensure that the department updates its AI use case inventory to include all the required information, at minimum, and takes steps to ensure that the data in the inventory aligns with provided instructions.	Typically, a firm target date is not associated with GAO audits being implemented.	December 2024 Status Update ECD extension has been submitted to OCFO. AI Inventory updates due date was changed to 12/16/24 by OMB. This is the cause for extension.

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GAO-23-105300	OCS	Sustainable Aviation Fuel	3/23/2023	3	The Secretary of Agriculture should coordinate with DOT and DOE to develop and incorporate into the Grand Challenge Roadmap performance measures that enable the agencies to evaluate their actions and the effect of policy on SAF production and communicate the extent to which SAF is poised to contribute to larger aviation greenhouse gas emissions reduction goals.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-18-211	OHS	Critical Infrastructure Protection: Additional Actions Are Essential for Assessing Cybersecurity Framework Adoption	2/15/2018	1	The Secretary of Agriculture, in cooperation with the Secretary of Health and Human Services, should take steps to consult with respective sector partner(s), such as the sector coordinating council (SCC), Department of Homeland Security (DHS) and NIST, as appropriate, to develop methods for determining the level and type of framework adoption by entities across their respective sector.	Typically, a firm target date is not associated with GAO audits being implemented.	This audit response and status is similar to GAO-20-299 - the engagements are nearly identical in subject matter. OHS has provided extensive documentation outlining agency actions on the adoption of the NIST framework. Per an update provided from OCFO's Audit Tiger Team in April 2023, OCFO officials had plans to discuss closure of this audit as well as GAO-20-299 with GAO directly. Furthermore, OHS sent additional documentation to GAO in June 2023.
GAO-20-299	OHS	Critical Infrastructure Protection: Additional Actions Needed to Identify Framework Adoption and Resulting Improvements	2/25/2020	2	The Secretary of Agriculture, in coordination with the Secretary of Health and Human Services should take steps to consult with respective sector partner(s), such as the SCC, DHS, and NIST, as appropriate, to collect and report sector-wide improvements from use of the framework across its critical infrastructure sector using existing initiatives.	Typically, a firm target date is not associated with GAO audits being implemented.	This audit response and status is similar to GAO-18-211 - the engagements are nearly identical in subject matter. OHS has provided extensive documentation outlining agency actions on the adoption of the NIST framework. Per an update provided from OCFO's Audit Tiger Team in April 2023, OCFO officials had plans to discuss closure of this audit as well as GAO-18-211 with GAO directly. Furthermore, OHS sent additional documentation to GAO in June 2023.

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Audit Number	Bureau	Audit Title	Audit Issuance Date (Date of Publication)	Rec. #	Description	Current Target Date	Timeline for Full Implementation
GAO-21-513	OHS	Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness	8/4/2021	4	The Secretary of Agriculture, should, with input from key nonfederal partners, work through the Biodefense Coordination Team to define the set of capabilities needed to prepare for and respond to nationally significant biological incidents.	Typically, a firm target date is not associated with GAO audits being implemented.	Request to close audit - final action.
GAO-21-513	OHS	Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness	8/4/2021	8	The Secretary of Agriculture should work through the Biodefense Coordination Team to establish a process to periodically assess and communicate exercise priorities among the capabilities they identify to support nationally significant biological incidents.	Typically, a firm target date is not associated with GAO audits being implemented.	Request to close - final action.
GAO-21-513	OHS	Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness	8/4/2021	12	The Secretary of Agriculture should work through the Biodefense Coordination Team to provide guidance for federal and nonfederal partners for how to report on capabilities in after-action reports for exercises and real-world incidents in a consistent manner.	Typically, a firm target date is not associated with GAO audits being implemented.	Request to close recommendation per GAO closure status.
GAO-21-513	OHS	Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness	8/4/2021	16	The Secretary of Agriculture should work through the Biodefense Coordination Team to routinely monitor the results of interagency biological exercises and real-world incidents to identify patterns of challenges and potential root causes of identified challenges, and report these to the Biodefense Steering Committee along with recommendations for addressing the root causes that also identify responsible agencies.	Typically, a firm target date is not associated with GAO audits being implemented.	Request to close - final action

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GAO-20-101	OPEM	FEDERAL PROPERTY: Improved monitoring, Oversight, and Data Would Help Understand Effects of Providing Property to Non-Federal Recipients	12/20/2019	1	The Secretary of Agriculture should direct the Office of Property and Fleet Management to consistently monitor property provided to non-federal recipients within year of receipt, and to ensure property is being used for its intended purpose year after initial monitoring.	Typically, a firm target date is not associated with GAO audits being implemented.	Memo, documentation, SOP were completed in 2020 and 2021. Currently action is pending "Request for Final Action. "
GAO-23-105408	OPEM	Abandoned Hardrock Mines: Land Management Agencies Should Improve Reporting of Total Cleanup Costs	1/13/2023	3	The Secretary of Agriculture should require the inclusion of available cleanup cost estimates from documents, such as records of decision and site investigation studies, in NEAT, so that precise information can be considered for program management and decision-making.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-17-675	OSDBU	Small Business Contracting: Actions Needed to Demonstrate and Better Review Compliance with Select Requirements for Small Business Advocates	8/25/2017	02	To address demonstrated noncompliance with section 15(k) of the Small Business Act, as amended, the Secretary of Agriculture should comply with sections 15(k)(2), (k)(15), and (k)(17) or report to Congress on why the agency has not complied, including seeking any statutory flexibilities or exceptions believed appropriate.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure

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GAO-14-288	OSEC	U.S. Department of Agriculture: Workforce Decisions Could Benefit from Better Linkage to Missions and Use of Leading Practices	3/31/2014	1	To ensure appropriate levels of employees' supervision and guidance for the workforces of USDA's service center agencies, consistent with OPM guidance, the Secretary of Agriculture, through the Chief Human Capital Officer, should revise departmental policy targeting a uniform supervisory ratio so that the service center agencies can identify appropriate supervisory ratios based on a documented analysis of their specific customer needs and workload distribution.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-20-243	OSEC	USDA Administrative Services: More Could Be Done to Assess Effectiveness and Impact of Business Centers	2/19/2020	01	The Secretary of Agriculture should direct Departmental Administration to work with the mission areas to develop department-level outcome-oriented performance goals and related measures for the business centers and use them to assess the effectiveness and impact of the business center reforms.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-22-105215	OTR	TRIBAL ECONOMIC DEVELOPMENT: Action Is Needed to Better Understand the Extent of Federal Support	8/30/2022	04	The Director of USDA's Office of Tribal Relations, in coordination with tribes, should establish a plan for periodically analyzing and publicly reporting the amount of economic development assistance provided to tribal entities by USDA and using that analysis to identify opportunities to improve assistance to tribal entities. This could include leveraging methods already used by specific USDA program offices such as Rural Development.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure

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GAO-16-193	RD	Rural Housing Service: Actions Needed to Strengthen Management of the Single Family Mortgage Guarantee Program	3/31/2016	8	To improve compliance with OMB Circular A-129 standards and strengthen management and oversight of the guarantee program, and to strengthen risk assessment and reporting, the Secretary of Agriculture should direct the Undersecretary for Rural Development to improve performance measures comparing RHS and the Federal Housing Administration loan performance, potentially by making comparisons on a cohort basis and limiting comparisons to loans made in similar geographic areas.	Typically, a firm target date is not associated with GAO audits being implemented.	The Agency incorporated Moody's Analytics, Mortgage Portfolio Analyzer loan-level software platform, which greatly enhances the Department's ability to determine the drivers behind portfolio performance beyond the existing econometric model used currently to determine the program's subsidy rate.
GAO-21-219	RD	Home Foreclosure Sales: FHA, Rural Housing Service, and VA Could Better Align Program Metrics with Their Missions	3/5/2021	3	The Administrator of RHS should identify and use metrics that measure how the agency's REO program contributes to RHS's mission of supporting low-income homeowners in rural areas, such as metrics that track this population's purchases of REO properties.	Typically, a firm target date is not associated with GAO audits being implemented.	On January 12, 2024, GAO contacted RD and stated they are specifically interested in how RD is recording offers or sales to such buyers so that they can close the recommendation. It would be helpful for GAO to see examples of monthly or periodic reports that include metrics such as how many REO property sales RHS has made to rural or low-income residents. On January 19, 2024, RD the agency advised that the tracking is manual, and they just finished their first quarter of cases going through the NDMS. ECD is January 31, 2024.

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GAO-24-106130	REE	Dietary Guidelines for Americans: Strengthening Interagency Collaboration Could Help Inform Nutrition Research and Future Guidelines	10/18/2023	2	The Secretary of Agriculture should ensure that the Under Secretary for Research, Education, and Economics—as co-chair of the Interagency Committee on Human Nutrition Research—fully incorporates seven leading interagency collaboration practices in order to better inform and prioritize DGA-related nutrition research. Actions to incorporate these practices could include ensuring that agency research plans are complementary and reflect the current desired outcomes and conducting an inventory of federal authorities, activities, and appropriations related to nutrition research that could inform the DGA development process.	Typically, a firm target date is not associated with GAO audits being implemented.	REE has continued to make progress towards addressing this recommendation.
GAO-18-285	RHS	Rural Housing Service: Better Data Controls, Planning, and Additional Options Could Help Preserve Affordable Rental Units	5/17/2018	4	The RHS Administrator should monitor the results of rural rental housing preservation efforts and assess the degree to which those efforts yielded intended outcomes.	Typically, a firm target date is not associated with GAO audits being implemented.	The Agency continues to assess the results of its Section 515 non-profit transfer demonstration program.
GAO-11-329	RHS	Rural Housing Service: Opportunities Exist to Strengthen Farm Labor Housing Program Management and Oversight	3/30/2011	3	To better ensure that requirements for tenant eligibility are met across the FLH portfolio, the Secretary of Agriculture should direct the Administrator of RHS to require its loan servicers to use the Systematic Alien Verification and Entitlements (SAVE) program administered by the Department of Homeland Security to verify tenant's residency status during supervisory reviews.	Typically, a firm target date is not associated with GAO audits being implemented.	Drafted proposed Citizenship Rule change.
GAO-24-106732	RHS	Actions Needed to Improve Assistance to Southwest Border Communities Known as Colonias	9/19/2024	1	The Secretary of Agriculture should ensure that the Rural Housing Service Administrator develops and implements procedures for identifying and recording whether applications for Single Family Housing programs are for properties in colonias.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure

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GAO-24-106732	RHS	Actions Needed to Improve Assistance to Southwest Border Communities Known as Colonias	9/19/2024	2	The Secretary of Agriculture should ensure that the Rural Housing Service Administrator uses data to track the extent to which Single Family Housing programs serve colonias and to inform its management of the 0programs.	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure
GAO-15-215	RMA	Crop Insurance: In Areas with Higher Crop Production Risks, Costs Are Greater, and Premiums May Not Cover Expected Losses	2/9/2015	01	To better inform Congress in the future about crop insurance program costs, reduce present costs, and ensure greater actuarial soundness, the Administrator of the U.S. Department of Agriculture's Risk Management Agency should monitor and report on crop insurance costs in areas that have higher crop production risks.	Typically, a firm target date is not associated with GAO audits being implemented.	RMA is working with GAO to find options for implementation.
GAO-15-215	RMA	Crop Insurance: In Areas with Higher Crop Production Risks, Costs Are Greater, and Premiums May Not Cover Expected Losses	2/9/2015	2	To better inform Congress in the future about crop insurance program costs, reduce present costs, and ensure greater actuarial soundness, the Administrator of the U.S. Department of Agriculture's Risk Management Agency should, as appropriate, increase its adjustments of premium rates in areas with higher crop production risks by as much as the full 2percent annually that is allowed by law.	Typically, a firm target date is not associated with GAO audits being implemented.	RMA is working with GAO to find options for implementation.
GAO-17-501	RMA	Crop Insurance: Opportunities Exist to Improve Program Delivery and Reduce Costs	7/26/2017	1	To reduce year-to-year fluctuations in the administrative and operating expense subsidies that companies receive at the crop, state, and county levels, the Secretary of Agriculture should direct the Administrator of the Risk Management Agency to consider adjusting the administrative and operating expense subsidy calculation method in a way that reduces the effects of changes in premiums caused by changes in crop prices or other factors when it renegotiates the standard reinsurance agreement.	Typically, a firm target date is not associated with GAO audits being implemented.	RMA is working with GAO to find options for implementation.

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GAO-23-105265	RUS	Broadband: USDA Should Set Performance Goals and Improve Fraud Risk Management for Funding Program	11/30/2022	1	The Secretary of Agriculture should direct ReConnect program officials to establish program specific performance goals and use them to manage the program. (Recommendation 1)	Typically, a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure

CLOSED, UNIMPLEMENTED GAO AUDIT RECOMMENDATIONS

There were no Closed, Unimplemented GAO Audit Recommendations in 2024.

OIG RECOMMENDATIONS**OPEN OIG AUDIT RECOMMENDATIONS*****Table GAO-IG-3. Open OIG Audit Recommendations***

<u>Audit Number</u>	<u>Bureau</u>	<u>Audit Title</u>	<u>Audit Issuance Date (Date of Publication)</u>	<u>Rec. #</u>	<u>Description</u>	<u>Current Target Date</u>	<u>Timeline for Full Implementation</u>
02801-0001-21	ARS	AGRICULTURAL RESEARCH SERVICE MIDWEST AREA FACILITY CONDITION AND SECURITY	11/18/2024	01	[Redacted]	1/31/2025	[Redacted]
02801-0001-21	ARS	AGRICULTURAL RESEARCH SERVICE MIDWEST AREA FACILITY CONDITION AND SECURITY	11/18/2024	02	[Redacted]	1/31/2025	[Redacted]
02801-0001-21	ARS	AGRICULTURAL RESEARCH SERVICE MIDWEST AREA FACILITY CONDITION AND SECURITY	11/18/2024	03	[Redacted]	1/31/2025	[Redacted]
02801-0001-21	ARS	AGRICULTURAL RESEARCH SERVICE MIDWEST AREA FACILITY CONDITION AND SECURITY	11/18/2024	04	[Redacted]	1/31/2025	[Redacted]

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02801-0001-21	ARS	AGRICULTURAL RESEARCH SERVICE MIDWEST AREA FACILITY CONDITION AND SECURITY	11/18/2024	05	[Redacted]	1/31/2025	[Redacted]
02801-0001-21	ARS	AGRICULTURAL RESEARCH SERVICE MIDWEST AREA FACILITY CONDITION AND SECURITY	11/18/2024	06	[Redacted]	1/31/2025	[Redacted]
07601-0002-41	FAS	FOREIGN AGRICULTURAL SERVICE'S CONTROLS OVERMCGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION	7/10/2024	02	Assess the administrative impact of the Appropriation Act earmarks and determine and implement all necessary response actions.	12/31/2024	FAS is using the latest semi-annual performance and financial reports to conduct the assessment of semi-annual financial reporting to ensure LRP funding is being spent as required.
07601-0002-41	FAS	FOREIGN AGRICULTURAL SERVICE'S CONTROLS OVERMCGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION	7/10/2024	03	Coordinate with the Office of the Chief Financial Officer to ensure that LRP funds are properly accounted for and tracked separately from other McGovern-Dole Program funds for agreements issued in FYs 2021 and 20As applicable, remediate or consult with OGC on any potential Antideficiency Act violations noted and, if applicable, include any nonconformance in the agency's Federal Managers' Financial Integrity Act Annual Certification Statement.	12/31/2024	FAS continued work on the corrective action.

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07601-0002-41	FAS	FOREIGN AGRICULTURAL SERVICE'S CONTROLS OVERMCGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION	7/10/2024	04	Analyze whether recipients expended LRP funds exactly as budgeted since FY 20. If they did not, determine whether the recipients exceeded their LRP budgets, and if so, take appropriate action as needed.	12/31/2024	FAS is continuing to amend more agreements from FY 2020, FY 2021, and FY 2022 to formally include the legal provision.
07601-0002-41	FAS	FOREIGN AGRICULTURAL SERVICE'S CONTROLS OVERMCGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION	7/10/2024	05	Revise policies and procedures to: (a) review recipients' advance payment requests and independently identify, calculate, and document whether the requests include rollover amounts; and (b) assess rollover funds by considering and documenting the requests' merits in accordance with the regulatory requirements.	12/31/2024	FAS still anticipates completion of an updated SOP that captures the revised policies and procedures by December 31, 2024.
07601-0002-41	FAS	FOREIGN AGRICULTURAL SERVICE'S CONTROLS OVERMCGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION	7/10/2024	06	Revise policies and procedures to: (a) review recipients' advance payment requests and independently identify, calculate, and document whether the requests include rollover amounts; and (b) assess rollover funds by considering and documenting the requests' merits in accordance with the regulatory requirement	12/31/2024	FAS continues to review and process payment requests of all active McGovern-Dole projects utilizing the updated criteria per Recommendation 5. FAS continues its analysis of requests to determine whether the recipients include rollover funds. If there are rollover funds, analysts follow up with implementers to validate and record the rollover information and request.
07601-0002-41	FAS	FOREIGN AGRICULTURAL SERVICE'S CONTROLS OVERMCGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION	7/10/2024	07	Review and update FAS' reimbursement and advance payment tracking system to accurately track recipients' advance payment requests, including rollover funds.	12/31/2024	An internal SOP is currently being developed to clarify the advance tracking process.

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07601-0002-41	FAS	FOREIGN AGRICULTURAL SERVICE'S CONTROLS OVERMCGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION	7/10/2024	08	Revise current agreement closeout policies and procedures to reflect regulatory requirements.	12/31/2024	FAS expects to finalize these revisions in November and begin formal clearance of the revised documents.
07601-0002-41	FAS	FOREIGN AGRICULTURAL SERVICE'S CONTROLS OVERMCGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION	7/10/2024	09	Establish and implement a formalized plan to resolve the historical backlog and close out these agreements.	12/31/2024	FAS is coordinating required steps to finalize closeout, including documentation gathering and analysis.
07601-0002-41	FAS	FOREIGN AGRICULTURAL SERVICE'S CONTROLS OVERMCGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION	7/10/2024	10	Analyze whether FAS' existing closeout process (including the agency's existing resources and distribution of responsibilities) is effective to meet its objectives, and implement closeout process revisions, if needed, based on the results.	12/31/2024	FAS is finalizing these revisions and will begin formal clearance of the revised documents.
27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	11	Require New Mexico HSD review the two identified cases and verify income to determine if payments were improper and warrant establishment of a claim.	2/15/2018	Work on this final action request had to be put on hold due to transition of audit coordinator role, resources devoted to new fieldwork audits, and focus first on OIG 27601-0005-41 and 27601-0019-10 recs.
27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	16	Require HSD review the two cases identified to determine if payments were improper and warrant establishment of a claim.	2/15/2018	Work on this final action request had to be put on hold due to transition of audit coordinator role, resources devoted to new fieldwork audits, and focus first on OIG 27601-0005-41 and 27601-0019-10 recs.

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27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	02	Require New Mexico HSD verify enrollment and/or exemption, as applicable, for the four student cases identified, and if it is determined the students were ineligible, require HSD to determine if payments were improper and warrant establishment of a claim.	2/15/2018	Work on this final action request had to be put on hold due to transition of audit coordinator role, resources devoted to new fieldwork audits, and focus first on OIG 27601-0005-41 and 27601-0019-10 recs.
27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	14	Require HSD to review the case identified to determine if payments were improper and warrant establishment of a claim.	2/15/2018	Work on this final action request had to be put on hold due to transition of audit coordinator role, resources devoted to new fieldwork audits, and focus first on OIG 27601-0005-41 and 27601-0019-10 recs.
27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	18	Require HSD review the case identified to determine if payments were improper and warrant establishment of a claim.	2/15/2018	Work on this final action request had to be put on hold due to transition of audit coordinator role, resources devoted to new fieldwork audits, and focus first on OIG 27601-0005-41 and 27601-0019-10 recs.
27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	05	Require HSD to review the four cases identified to determine if payments were improper and warrant establishment of a claim.	2/15/2018	Work on this final action request had to be put on hold due to transition of audit coordinator role, resources devoted to new fieldwork audits, and focus first on OIG 27601-0005-41 and 27601-0019-10 recs.

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27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	09	The five cases identified above be reconciled with other State/Territory eDRS queries performed during the coverage gap period to identify disqualified individuals who may have attempted to receive benefits in another State/Territory.	2/15/2018	Work on this final action request had to be put on hold due to transition of audit coordinator role, resources devoted to new fieldwork audits, and focus first on OIG 27601-0005-41 and 27601-0019-10 recs.
27702-0001-22	FNS	REVIEW OF FNS' NUTRITION ASSISTANCE PROGRAM PROVIDING DISASTER FUNDING TO PUERTO RICO AS A	10/18/2019	08	Require ADSEF to regularly perform checks against SSA national death information to ensure deceased individuals are not receiving benefits. Review cases identified through the audit and established claims for overpayments, as appropriate.	9/30/2020	FM OICAI will continue to monitor and will follow-up again in mid-August if necessary. Once received, FM OICAI can then move forward with finalizing formal final action request that is in draft.
27801-0003-22	FNS	COVID-19—SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM ONLINE PURCHASING IN RESPONSE TO THE C	8/25/2021	01	Perform and update the Supplemental Nutrition Assistance Program (SNAP) Online Purchasing Pilot risk assessment to reflect how Food and Nutrition Service (FNS) will mitigate and test potential risks.	9/1/2022	OICAI is re-engaging with SNAP to discuss final steps on updated risk assessment. New ECD for submitting formal final action request is no later than December 31, 2024.
27801-0003-22	FNS	COVID-19—SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM ONLINE PURCHASING IN RESPONSE TO THE C	8/25/2021	02	Establish a policy to periodically perform assessments to identify any new risks and re-evaluate existing ones related to the SNAP Online Purchasing Pilot.	9/1/2022	OICAI is re-engaging with SNAP to discuss final steps on updated risk assessment. New ECD for submitting formal final action request is no later than December 31, 2024.
50401-0022-11	FNS	USDA'S CONSOLIDATED FINANCIAL STATEMENTS FOR FISCAL YEARS 2023 AND 2022	1/16/2024	01	Complete analysis on compliance with U.S. generally accepted accounting principles and prepare a position paper addressing accounting theory and practice for the accounting for the change in obligation recognition implemented in September 2023.	3/31/2024	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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50801-0009-12(1)	FS	Fiscal Year 2023 Quarter 3 Security Evaluation – Interim Report	1/17/2024	3	[Redacted]	1/10/2025	[Redacted]
03099-0181-TE	FSA	PAYMENT LIMITATION REVIEW IN LOUISIANA	5/8/2008	02	If an adverse determination is made for Recommendation 1, collect program payments subject to limitation for each year for which a scheme or device was adopted and for the subsequent year. (The producers' payments subject to limitation totaled over \$1.4 million for the 2000 through 2002 crop years. See exhibit E.)	1/30/2010	Continue to monitor and track receivables for collection activities.
50601-0003-22	FSA	COORDINATION OF USDA FARM PROGRAM COMPLIANCE - FSA, RMA, AND NRCS	1/27/2017	02	With guidance from the assigned Department-level entity, FSA, RMA, and NRCS need to revise the plan, with a timeline, to show when and how ACRSI will be fully implemented to include the ability of producers in all States to report acreage data, geospatial data, and production data for all crops.	8/1/2017	Request closure of recommendation
50601-0015-AT	FSA	HURRICANE INDEMNITY PROGRAM - INTEGRITY OF DATA PROVIDED BY RMA	3/31/2010	05	FSA should recover the \$815,612 in HIP overpayments that have been identified, and recover any other overpayments resulting from RMA's review of the AIPs' changes to cause of loss and date of damage	9/30/2011	Continue to monitor and track receivable 4966580 for collection activities.
50703-0001-23	FSA	TRADE ADJUSTMENT ASSISTANCE FOR FARMERS PROGRAM PHASE II	10/18/2013	09	Collect TAAF Program payments, totaling \$84,000, from those producers whose self-certification was not supported by their records.	4/20/2016	Continue to monitor and track receivables for collection activities.

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03601-0003-31(1)	FSA	Market Facilitation Program - Interim Report	9/30/2020	2	Update all relevant forms, handbooks, and notices to implement the requirements of the Departmental regulation for collecting only producer-provided race, ethnicity, and gender information and to allow producers the option of not providing that information.	6/30/2021	FSA will continue to work on a solution, however, this is one recommendation that will likely be open for a while, as FSA is at the department's mercy on this. We will meet with OCFO/MCAT to discuss next steps and provide FSA's documentation/suggestions for a revised directive, in FY 2024
03702-0002-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM	9/28/2020	02	Assess, confirm, and recover the previously issued improper WHIP payments of \$4,268,395 to program participants.	9/28/2021	FSA plans to review the documentation provided by Florida FSA and prepare a monetary action to reduce the recommendation balance.
03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATIONPROGRAM	6/9/2021	01	Develop and implement a standardized monitoring process to document district director concurrence when FSA grants relief to producers who started their practice before submitting an ECP application. The process should also include reporting to State officials.	11/30/2021	Request closure of recommendation.
03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATIONPROGRAM	6/9/2021	03	Establish and implement monitoring procedures in guidance requiring State officials to ensure district directors complete reviews and evaluate the results of the reviews to ensure ECP policies are being followed.	11/30/2021	FSA is reviewing documentation to request closure.
03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATIONPROGRAM	6/9/2021	04	Establish and implement procedures in guidance to define how the district director reviews should be documented.	11/30/2021	FSA is reviewing documentation to request closure.

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03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATIONPROGRAM	6/9/2021	05	Establish and implement monitoring procedures in guidance requiring State officials to ensure county executive directors complete spot checks and evaluate the results of the reviews.	11/30/2021	FSA will process/review all information needed to close and request closure.
03601-0003-31	FSA	MARKET FACILITATION PROGRAM	3/9/2022	01	Conduct a review of MFP policies and guidance to identify controls over producer self-certifications that could be strengthened and used in future programs to improve payment accuracy.	3/1/2023	Finalize a request for change in M/D since the program no longer exists, and a review was not conducted.
03601-0003-31	FSA	MARKET FACILITATION PROGRAM	3/9/2022	02	Conduct a review to evaluate the effects of using regularly captured data and automated processes on program vulnerabilities, and document the results for use in designing future programs.	3/1/2023	Finalize a request for change in M/D since the program no longer exists, and a review was not conducted
03601-0003-31	FSA	MARKET FACILITATION PROGRAM	3/9/2022	04	Propose a plan with reasonable timeframes to periodically monitor whether any new or temporary FSA programs reliant on production evidence use or depart from using 1-NAP production evidence standards. The plan should ensure that departures from 1-NAP are documented and changes in policy are adequately communicated.	3/1/2023	DAFP/FO to review closure request and make any changes, if acceptable, request closure.
50601-0010-31	FSA	BEGINNING FARMERS	9/26/2022	01	The Department should develop and implement outcome-based measures to track and report on program performance related to beginning farmer and rancher programs and activities.	8/5/2023	Request closure when Strategic plan is signed.

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03702-0003-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM -PUERTO RICO	3/24/2023	01	Strengthen controls over the development and approval of tree, bush, and vine prices, and expand current review to include verification of the sufficiency and accuracy of supporting information.	1/30/2024	FSA will submit a change in management decision.
03702-0003-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM -PUERTO RICO	3/24/2023	02	Establish a policy that, when using information or data from any outside entity, FSA will conduct an accuracy and applicability review with the outside entity to ensure that the information or data provided is being used in accordance with its intended purpose and with FSA regulations and policies.	1/30/2024	After review and concurrence of the SOP by FSA leadership, a memo to request closure will be submitted.
03702-0003-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM -PUERTO RICO	3/24/2023	04	Based on established guidance, assess the actual production value for all questioned insured production losses totaling \$15,681,325 identified by OIG. Recover any disallowed costs from the producers and issue payments to the producers for any underpayments.	1/30/2024	FSA plans to draft a request for a change in management decision.
03801-0001-31	FSA	COVID-19 - CORONAVIRUS FOOD ASSISTANCE PROGRAM - DIRECT SUPPORT	9/25/2023	01	Review and recover the questioned CFAP payments of \$1,286,786 resulting from inaccurate and/or unsupported producer certifications.	9/25/2024	Compile and prepare supporting documents for monetary actions to be submitted.
03801-0001-41	FSA	ELIGIBILITY OF CONSERVATION RESERVE PROGRAM CLIMATE-SMART PRACTICE INCENTIVE PAYMENTS	10/8/2024	01	Develop and implement a formal policy outlining the agency's process for assessing the per-acre national maximum payment rate limitations for CRP to determine if revisions are needed.	8/31/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
13601-0002-22	NIFA	AGRICULTURE AND FOOD RESEARCH INITIATIVE	6/26/2023	04	Establish a process to document the monitoring of all grantees' Federal Financial Reports to ensure they are submitted and reviewed within the required timeframes.	4/27/2024	Finalize draft closeout checklist; issue process requirement; conduct staff training.

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13601-0002-22	NIFA	AGRICULTURE AND FOOD RESEARCH INITIATIVE	6/26/2023	05	Establish a process to periodically review all ended grants to ensure they were timely closed out and unused funds are deobligated.	4/27/2024	Complete solution development; conduct testing; issue new process requirement; conduct staff training.
10801-0001-24	NRCS	IIJA - WATERSHED AND FLOOD PREVENTION OPERATIONS	6/25/2024	01	NRCS needs to prioritize the correction of outstanding inaccurate IIJA WFPO reporting on USAspending.gov and ensure existing award data are accurately reported to the public in accordance with OMB and DATA Act requirements.	3/31/2025	FPAC-BC plans to show additional progress next report period.
10801-0001-24	NRCS	IIJA - WATERSHED AND FLOOD PREVENTION OPERATIONS	6/25/2024	02	NRCS needs to design and implement internal control activities over information processing to address inaccurate reporting identified in Recommendation 1 to ensure compliance with OMB and DATA Act requirements and the accuracy of future reporting of IIJA WFPO data on USAspending.gov.	3/31/2025	FPAC-BC plans to provide additional progress information.
10801-0001-24	NRCS	IIJA - WATERSHED AND FLOOD PREVENTION OPERATIONS	6/25/2024	03	NRCS should ensure it documents its merit review and selection process for competitive awards and adequately documents the methodology used to select the best projects for funding.	3/31/2025	NRCS plans to present the proposed merit review and selection process to NRCS Senior Leadership for approval.
50801-0001-22	NRCS	USDA CLIMATE HUBS: ENHANCING WORKING LANDS' RESILIENCE AND PRODUCTIVITY	9/24/2024	01	Establish measurable targets and timeframes for all performance measures to ensure compliance with GPRAMA and OMB Circular A-11 requirements.	6/17/2025	NRCS plans to show additional progress on its work developing measurable targets for performance measures and provided an initial draft for review.

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50801-0001-22	NRCS	USDA CLIMATE HUBS: ENHANCING WORKING LANDS'RESILIENCE AND PRODUCTIVITY	9/24/2024	02	Perform an analysis of data and develop an approach to identify intended outcomes for the Climate Hubs' goals. Based on this approach, develop outcome-based measures to adequately assess the Climate Hubs' progress in meeting its strategic goals.	6/17/2025	NRCS plans to show additional progress with its work on developing measurable targets for performance measures and provided an initial draft for review.
50801-0001-22	NRCS	USDA CLIMATE HUBS: ENHANCING WORKING LANDS'RESILIENCE AND PRODUCTIVITY	9/24/2024	03	Develop KPI(s) that clearly align(s) with the strategic goals to encompass the Climate Hubs' performance measures.	6/17/2025	NRCS plans to show additional progress with its Work on developing measurable targets for performance measures and provided an initial draft for review.
50801-0001-22	NRCS	USDA CLIMATE HUBS: ENHANCING WORKING LANDS'RESILIENCE AND PRODUCTIVITY	9/24/2024	04	Revise the performance reporting process to follow Federal requirements on informing stakeholders how the Climate Hubs' strategic goals are accomplished.	6/17/2025	NRCS plans to show additional progress on its work developing measurable targets for performance measures and provided an initial draft for review.
91601-0001-21	OAO	OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERSAND VETERN FARMERS	11/10/2021	16	Report on the overall performance and progress of the 2501 Program, using grantee information from Recommendation 15, to measure and assess the level of performance the 2501 Program accomplished.	9/30/2022	OPPE will continue to leverage the existing performance reporting platform to measure grantee activities and performance.
60601-0001-21	OASCR	USDA OVERSIGHT OF CIVIL RIGHTS COMPLAINTS	9/22/2021	02	Based on the analysis performed in Recommendation 1, update Departmental guidance outlining timeframes for processing program complaints. Once updated, publish Departmental guidance on OASCR's public website.	9/30/2022	The DM will be sent back to OBPA for a second clearance, as required in a non-concurrence. Clearance will include review by ASA, OBPA, OGC, and OHRM Labor.
50801-0001-23	OGC	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	01	Ensure the responsible office updates 3099-001 to include the required anti-gag provision within the policy.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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50801-0001-23	AMS	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	02	Agricultural Marketing Service needs to update its NDA form(s) to include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0001-23	APHIS	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	03	Animal and Plant Health Inspection Service needs to update its NDA form(s) to include the required anti-gag provision.	10/1/2025	Final Action Requested
50801-0001-23	ARS	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	04	Agricultural Research Service needs to update its NDA policy to include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0001-23	ERS	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	05	Economic Research Service needs to update its NDA policy to include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0001-23	FAS	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	06	Foreign Agricultural Service needs to review and update active NDAs for current Foreign Agricultural Service federal employees signed after November 27, 2012, to ensure they include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0001-23	FNS	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	07	Food and Nutrition Service needs to update its NDA form(s) to include the required anti-gag provision. Food and Nutrition Service also needs to review and update active NDAs for current Food and Nutrition Service Federal employees signed after November 27, 2012, to ensure they include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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50801-0001-23	FS	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	08	Forest Service needs to update its NDA policies and form(s) to include the required anti-gag provision. Forest Service also needs to review and update active NDAs for current Forest Service Federal employees signed after November 27, 2012, to ensure they include the required anti-gag provision.	10/1/2025	Continue to meet with subject matter experts to advance implementation of corrective action plan, involving leadership as needed.
50801-0001-23	NASS	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	09	National Agricultural Statistics Service needs to update its NDA policy and form(s) to include the required anti-gag provision. National Agricultural Statistics Service also needs to review and update active NDAs for current National Agricultural Statistics Service Federal employees signed after November 27, 2012, to ensure they include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0001-23	OASCR	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	10	Office of the Assistant Secretary for Civil Rights needs to update its NDA form(s) to include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0001-23	OCFO	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	11	Office of the Chief Financial Officer needs to update its NDA form(s) to include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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50801-0001-23	OCP	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	12	Office of Contracting and Procurement needs to update its NDA form(s) and guidance to include the required anti-gag provision. Office of Contracting and Procurement needs to also review and update active NDAs for current Office of Contracting and Procurement Federal employees signed after November 27, 2012, to ensure they include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50024-0003-24	FSA	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2022	5/22/2023	02	FSA should propose to the director of OMB in its next budget submission additional program integrity proposals for ECP that would help the program come into compliance. This process will unfold as part of the annual development of the President's budget. In the budget submission, the agency should describe how each proposal would help the program come into compliance. If the director of OMB determines that additional funding would help the program become compliant, the agency should obligate an amount of additional funding determined by the director of OMB to intensify compliance efforts. When providing additional funding for compliance efforts, the agency should: i. Exercise reprogramming or transfer authority to provide additional funding to meet the level determined by the director of OMB; and, ii. Submit a request to Congress for additional reprogramming or transfer authority if additional funding is needed to meet the full level of funding determined by the director of OMB.	12/31/2023	FSA/CD will continue to monitor the progress of this document and provide input accordingly.

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50601-0004-23	OCFO	USDA'S CONTROLS OVER DEPARTMENTAL SHARED COST PROGRAMS AND WORKING CAPITAL FUND	3/14/2024	03	WCF officials should amend the current DR to include instructions on the IAA process that explain the necessity and timing of having a binding agreement in place before the transfer of funds and provision of services. The amendment should also include instructions to elevate any non-compliance issues.	9/30/2024	Distribution of the DR to WCF activity centers and add to the budget memos
50601-0004-23	OCFO	USDA'S CONTROLS OVER DEPARTMENTAL SHARED COST PROGRAMS AND WORKING CAPITAL FUND	3/14/2024	04	Work with SCPs' and WCF activity centers' officials to implement a records management process that will require records be maintained in such a manner that information and documents are complete and readily retrievable.	9/30/2024	Complete updating the directive

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50024-0004-24	FSA	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2023	7/12/2024	01	We recommend that for Each Year of Non-Compliance: a. FSA should provide information for FSA ECP-Disasters, LFP, and NAP, describing the actions that the agency will take to come into compliance, in the OMB Annual Data Call. This information will be published on paymentaccuracy.gov and serve as the plan that agencies are required to submit to the appropriate authorizing and appropriations committees of Congress, including: i. Measurable milestones to be accomplished in order to achieve compliance for each program; ii. The designation of a senior agency official who shall be accountable for the progress of the executive agency in coming into compliance for each program; and iii. The establishment of an accountability mechanism, such as a performance agreement, with appropriate incentives and consequences tied to the success of the senior agency official in leading the efforts of the agency to come into compliance for each program.	6/30/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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50024-0004-24	FNS	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2023	7/12/2024	02	We recommend that for Each Year of Non-Compliance: a. FNS should provide information for FNS SNAP, describing the actions that the agency will take to come into compliance, in the OMB Annual Data Call. This information will be published on paymentaccuracy.gov and serve as the plan that agencies are required to submit to the appropriate authorizing and appropriations committees of Congress, including: i. Measurable milestones to be accomplished in order to achieve compliance for each program; ii. The designation of a senior agency official who shall be accountable for the progress of the executive agency in coming into compliance for each program; and iii. The establishment of an accountability mechanism, such as a performance agreement, with appropriate incentives and consequences tied to the success of the senior agency official in leading the efforts of the agency to come into compliance for each program.	6/30/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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50024-0004-24	FSA	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2023	7/12/2024	03	We recommend that for the Second Consecutive Year of Non-Compliance: a. FSA should propose to the director of OMB in its next budget submission additional program integrity proposals for LFP that would help the program come into compliance. This process will unfold as part of the annual development of the President's budget. In the budget submission, the agency should describe how each proposal would help the program come into compliance. b. If the director of OMB determines that additional funding would help the program become compliant, the agency should obligate an amount of additional funding determined by the director of OMB to intensify compliance efforts. When providing additional funding for compliance efforts, the agency should: i. Exercise reprogramming or transfer authority to provide additional funding to meet the level determined by the director of OMB; and ii. Submit a request to Congress for additional reprogramming or transfer authority if additional funding is needed to meet the full level of funding determined by the director of OMB.	6/30/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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50024-0004-24	FSA	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2023	7/12/2024	04	We recommend that for the Third Consecutive Year of Non-Compliance: a. FSA should submit to the appropriate authorizing and appropriations committees of Congress, OMB, and the Comptroller General of the United States a report on ECP-Disasters that includes: i. Reauthorization proposals for each discretionary program that has not been in compliance for three consecutive years; and/or ii. Proposed statutory changes necessary to bring the program that has not been in compliance for three consecutive years into compliance. If the agency determines that the two actions above will not bring the program into compliance, then the report must provide: iii. A description of the actions that the agency is undertaking to bring the program into compliance; and iv. A timeline for when the program will achieve compliance based on the actions described.	6/30/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50024-0004-24	FNS	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2023	7/12/2024	05	We recommend FNS ensure proper reporting and classification of its CACFP. If FNS is unable to report improper payment information for all three components of the program, FNS should evaluate if some payments should be considered unknown payments.	6/30/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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50024-0004-24	OCFO	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2023	7/12/2024	06	We recommend OCFO and responsible program officials review supporting documentation to verify the accuracy and completeness of reported information prior to publication. Any fatal flaws identified should be communicated timely to OMB to remediate the incorrectly reported information.	6/30/2025	OCFO will schedule frequent meetings with the agencies during FY 2025 to identify programs upfront that are not in compliance with the PIIA requirements.
50501-0020-12(1)	OCIO	Improper Usage of USDA's Information Technology Resources 50501-0020-12(1)	6/26/2018	2	[Redacted]	9/30/2020	[Redacted]
50801-0002-12	OC	SECURITY OVER USDA WEB APPLICATIONS	10/27/2021	01	USDA should clearly define roles and responsibilities throughout the Department and its mission areas for the registration, decommissioning, tracking, and inventorying of public-facing web applications and websites at all domain and subdomain levels.	10/31/2022	Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors until the recommendation have been transferred
50801-0002-12	OC	SECURITY OVER USDA WEB APPLICATIONS	10/27/2021	02	USDA needs to implement a process to prepare and maintain a complete inventory list of all public-facing web applications and websites, update this list as changes occur, and perform reconciliations of the inventory on a regular basis to ensure it is complete and accurate.	10/31/2022	Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors until the recommendation have been transferred

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50801-0007-12	OCIO	USDA'S COMPLIANCE WITH BINDING OPERATIONAL DIRECTIVES 19-02 AND 22-01	8/17/2023	01	[Redacted]	11/1/2024	[Redacted]
50801-0007-12	OCIO	USDA'S COMPLIANCE WITH BINDING OPERATIONAL DIRECTIVES 19-02 AND 22-01	8/17/2023	02	[Redacted]	11/1/2024	[Redacted]
50801-0007-12	OCIO	USDA'S COMPLIANCE WITH BINDING OPERATIONAL DIRECTIVES 19-02 AND 22-01	8/17/2023	03	[Redacted]	11/1/2024	[Redacted]

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50801-0007-12	OCIO	USDA'S COMPLIANCE WITH BINDING OPERATIONAL DIRECTIVES 19-02 AND 22-01	8/17/2023	04	[Redacted]	11/1/2024	[Redacted]
50801-0012-12	OCIO	USDA'S MANAGEMENT OF DEFAULT CREDENTIALS	6/3/2024	01	[Redacted]	5/23/2025	[Redacted]
50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	03	We recommend Departmental Administration Information Technology Office management enforce the timely completion and update of all security artifacts, including Plan of Actions and Milestones.	9/25/2025	Will continue to work with SMEs to resolve the action.
50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	04	We recommend Cybersecurity and Privacy Operations Center management work with other Departments to benchmark compliance with Supply Chain Risk Management regulations and standards.	9/25/2025	Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors. Upon completion, audit management team will validate documentation and submit for closure.

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50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	05	We recommend Cybersecurity and Privacy Operations Center management develop, document, and disseminate policies and procedures to detect and prevent the entry and use of counterfeit components from entering USDA information systems and IT components.	9/25/2025	Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors. Upon completion, audit management team will validate documentation and submit for closure.
50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	06	We recommend Cybersecurity and Privacy Operations Center management revise USDA Departmental Common Controls to include counterfeit training requirements for software developers, quality assurance, and personnel responsible for hardware installation and maintenance.	9/25/2025	Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors. Upon completion, audit management team will validate documentation and submit for closure.
50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	07	We recommend Cybersecurity and Privacy Operations Center management design, develop, and implement a training program for individuals identified as requiring counterfeit training.	9/25/2025	Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors. Upon completion, audit management team will validate documentation and submit for closure.
50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	08	We recommend Office of the Chief Information Officer management conduct annual assessment reviews for all cloud service providers in accordance with the USDA Cybersecurity Supply Chain Implementation Plan.	9/25/2025	Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors. Upon completion, audit management team will validate documentation and submit for closure.

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50503-0013-12	FPAC-Business Center	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	09	We recommend Farm Production and Conservation management complete the assessment review if it decides to continue using the system beyond June 11, 200Otherwise, FPAC management should document the pending system disposal plan and discontinue use of the system.	9/25/2025	FPAC BC plans to implement the corrective actions of the management decision.
50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	11	We recommend Departmental Administration Information Technology Office management enforce multi-factor authentication, or the equivalent thereof, to the application.	9/25/2025	Continue to work with SMEs to resolve action.
50503-0013-12	FS	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	12	We recommend Natural Resources and Environment management implement a system of quality control to ensure the timely completion of quarterly privileged user access reviews in accordance with USDA Departmental Regulation 3505-003.	9/25/2025	Continue to meet bi-weekly with audit liaisons to advance implementation of corrective action plan, involving leadership as needed.
50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	13	We recommend that Departmental Administration Information Technology Office management develop, document, and implement a control to monitor the assigned organization security coordinators complete privileged user access reviews in a timely manner.	9/25/2025	Continue to work with SMEs to resolve the task.
50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	14	We recommend Departmental Administration Information Technology Office management configure the system to generate user listings with the required data elements (e.g., first name, last name, account creation date, and roles or privileges) to support its system of internal controls and operational needs.	9/25/2025	Continue to work with SMEs to resolve.

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50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	15	We recommend Departmental Administration Information Technology Office management provide training to personnel supporting the application on system administration including their responsibilities in supporting access controls, audits, and assessments.	9/25/2025	Continue to work with SMEs for additional CAP.
50503-0013-12	RD	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	16	We recommend Rural Development management enable the collection of privileged and non-privileged audit logging events and design and implement a process for monitoring and analyzing significant events for unauthorized or unusual activities.	9/25/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	17	We recommend Cybersecurity and Privacy Operations Center management update existing policies and procedures to include repercussions when an individual does not complete their required role-based security training in the designed 45-day time frame.	9/25/2025	Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors. Upon completion, audit management team will validate documentation and submit for closure.
50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	18	We recommend Cybersecurity and Privacy Operations Center management develop a mechanism to track the completion of role-based security training and verify remedial action has occurred in the event an individual has not taken the training on a timely basis.	9/25/2025	Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors. Upon completion, audit management team will validate documentation and submit for closure.

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50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	21	We recommend Departmental Administration Information Technology Office management increase the resources dedicated to the assessment and authorization program, as needed, to completely execute all aspects of the program requirements on an on-going basis.	9/25/2025	Onboarding the two new hires.
50503-0013-12	RD	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	24	We recommend Rural Development management complete a review and update of the Rural Development Information System Contingency Plan within the timeframe prescribed by DR 3571-001.	9/25/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50503-0013-12	FS	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	25	We recommend Natural Resources and Environment management finalize the system's security categorization and update the information system contingency plan and business impact analysis documents to align with the system's new categorization requirements.	9/25/2025	Continue to meet bi-weekly with audit liaisons to advance implementation of corrective action plan, involving leadership as needed.
50503-0013-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2024	7/25/2024	26	We recommend the Chief Information Officer perform a cybersecurity resource assessment to identify any technology, people, or tool gaps.	9/25/2025	Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors. Upon completion, audit management team will validate documentation and submit for closure.

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50801-0011-12	OCIO	FISCAL YEAR 2023 QUARTER 4 SECURITY EVALUATION	7/26/2024	01	[Redacted]	3/31/2025	[Redacted]
50801-0011-12	OCIO	FISCAL YEAR 2023 QUARTER 4 SECURITY EVALUATION	7/26/2024	02	[Redacted]	3/31/2025	[Redacted]
50801-0011-12	OCIO	FISCAL YEAR 2023 QUARTER 4 SECURITY EVALUATION	7/26/2024	03	[Redacted]	3/31/2025	[Redacted]
50501-0027-12	NRCS	USDA'S COMPLIANCE WITH THE GEOSPATIAL DATA ACT FOR FISCAL YEAR 2024	9/25/2024	01	We recommend NRCS, in coordination with EGMO, develop and use an applicable geospatial data standard for the National Cooperative Soil Survey (NCSS) Characterization database dataset.	9/30/2025	NRCS plans to show progress on corrective actions.

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50801-0010-12	APHIS	USDA'S SECURITY CONTROLS OVER INDUSTRIAL CONTROL SYSTEMS	11/21/2024	01	[Redacted]	11/3/2025	[Redacted]
50801-0010-12	ARS REE	USDA'S SECURITY CONTROLS OVER INDUSTRIAL CONTROL SYSTEMS	11/21/2024	02	[Redacted]	11/3/2025	[Redacted]
50801-0010-12	FS	USDA'S SECURITY CONTROLS OVER INDUSTRIAL CONTROL SYSTEMS	11/21/2024	03	[Redacted]	11/3/2025	[Redacted]
50801-0010-12	OCIO	USDA'S SECURITY CONTROLS OVER INDUSTRIAL CONTROL SYSTEMS	11/21/2024	04	[Redacted]	11/3/2025	[Redacted]

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50801-0010-12	FS	USDA'S SECURITY CONTROLS OVER INDUSTRIAL CONTROL SYSTEMS	11/21/2024	05	[Redacted]	11/3/2025	[Redacted]
50801-0010-12	APHIS	USDA'S SECURITY CONTROLS OVER INDUSTRIAL CONTROL SYSTEMS	11/21/2024	06	[Redacted]	11/3/2025	[Redacted]
50801-0010-12	ARS	USDA'S SECURITY CONTROLS OVER INDUSTRIAL CONTROL SYSTEMS	11/21/2024	07	[Redacted]	11/3/2025	[Redacted]

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50601-0003-23	OSDBU	OSDBU'S CONTROLS OVER THE ELIGIBILITY OF CONTRACT RECIPIENTS	9/28/2018	02	Work with the USDA agencies to determine what actions need to be taken against the four businesses that could not support their disadvantaged status. Consider taking suspension and debarment actions to prevent other USDA agencies and other Federal Departments from contracting with those businesses.	8/22/2019	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50601-0003-23	OSDBU	OSDBU'S CONTROLS OVER THE ELIGIBILITY OF CONTRACT RECIPIENTS	9/28/2018	03	Develop and implement a process to review a sample of contracts at least annually to see if there is documentation to support small business and disadvantaged business status. Also, develop a process to periodically notify GSA and SBA officials regarding any businesses that USDA finds with inaccurate status information in SAM, or when information in FPDS and SAM does not match.	8/22/2019	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
34601-0001-21	RBS	CONTROLS OVER THE MEAT AND POULTRY PROCESSINGEXPANSION PROGRAM AWARD PROCESS (PHASE 1)	3/5/2024	01	Develop an internal control best practice guide for grants that RBS can use to quickly establish an internal control system that meets the requirements as outlined in GAO's Standards for Internal Control in the Federal Government. The guide could also include a risk assessment template that RBS can quickly implement to assess risk and key internal control activities the agency identifies as necessary to oversee the selection and awarding of grant funds effectively.	1/3/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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34601-0001-21	RBS	CONTROLS OVER THE MEAT AND POULTRY PROCESSINGEXPANSION PROGRAM AWARD PROCESS (PHASE 1)	3/5/2024	02	[Redacted]	1/3/2025	[Redacted]
85401-0014-11	RD	RURAL DEVELOPMENT'S FINANCIAL STATEMENTS FORFISCAL YEARS 2023 AND 2022	11/8/2023	01	We recommend that Rural Development develop and implement a strategy to routinely evaluate and address its staffing resources and funding requests to increase the operating effectiveness of its continuous review and monitoring controls for assessing the accuracy and validity of unliquidated obligations, to include timely processing of deobligations and reimbursement requests.	9/30/2024	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
05601-0002-41	RMA	RMA APICULTURE PILOT INSURANCE PROGRAM	5/9/2023	03	Review the four \$200,000 Indemnity Reviews identified for CY 2020 in California and Florida, and if adequate support is not provided, recover \$1,082,604 in indemnity payments.	12/19/2023	RMA will continue to work on the final administrative determinations and final action on appeals rights.
05601-0008-31	RMA	PREVENTED PLANTING FOLLOWUP	2/9/2024	01	Strengthen RMA handbook requirements to clarify how acres claimed as prevented planting are to be verified as eligible for prevented planting.	11/30/2024	Final Action Requested
05601-0008-31	RMA	PREVENTED PLANTING FOLLOWUP	2/9/2024	02	Conduct a review to identify any new or additional technologies that may improve A.IP documentation to support and verify accuracy of prevented planting claims	11/30/2024	Final Action Requested

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05601-0005-22	RMA	WHOLE-FARM REVENUE PROTECTION PILOT PROGRAM	5/6/2024	01	Document the oversight reviews and/or tools RMA will use to ensure that WFRP activities are performed in accordance with program requirements. Also, RMA should establish a policy and develop procedures to ensure WFRP activities and data are reviewed in a consistent and regular manner.	11/30/2024	Final Action Requested